

STATE OF MAINE

—
IN THE YEAR OF OUR LORD
TWO THOUSAND AND SEVENTEEN

—
H.P. 59 - L.D. 72

**An Act To Clarify the Tax Laws for Title to Real Estate by Releasing
Inheritance Tax Liens**

Be it enacted by the People of the State of Maine as follows:

Sec. 1. 36 MRSA §175-A, sub-§5 is enacted to read:

5. Inheritance tax. Notwithstanding the other provisions of this Title, a lien for inheritance tax resulting from the operation of former section 3404 with regard to real property of a decedent who died prior to July 1, 1986 is released.